



Property Tax Information

Fiscal Year 2012

Assessing Department City of Boston Third Quarter Tax Bill
Thomas M. Menino, Mayor / Ronald W. Rakow, Commissioner

Important Dates

February 1, 2012

- Fiscal Year 2012 3rd Quarter taxes are due
- Abatement filing deadline for real property, personal property and exempt property

March 30, 2012

- Residential exemption filing deadline
- Personal exemption filing deadline

Late March 2012

- Fiscal Year 2012 4th Quarter tax bill issued

May 1, 2012

- Fiscal Year 2012 4th Quarter taxes are due

More Information

- Fiscal Year 2012 assessments and tax rates appear on your 3rd Quarter tax bill
- Mail your tax payments to: City of Boston Real Estate, P. O. Box 55808, Boston, MA 02205-5808
- For prior fiscal year tax balances and payments, contact the Collector's office at (617) 635-4131 or 4132
- If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes

Residential & Personal Exemptions May Lower Your Tax Bill

Taxpayers who owned and occupied a property as their principal residence on January 1, 2011 may be eligible for the residential exemption. In Fiscal Year 2012, qualified homeowners can expect to save \$1,644.28 on their tax bill.

The principal residence is the address from which you file your state income tax return. Your Social Security number will be required to verify eligibility and will be kept strictly confidential.

Personal exemptions are available to qualified homeowners who are Elderly, Blind, Surviving Spouses or Minor Children of Deceased Parents, or Veterans.

Each exemption has eligibility requirements (e.g. age, income restrictions). You may not receive more than one personal exemption. If you qualify for two or more exemptions, you will receive the exemption that saves you the most money. For more information on exemptions, see reverse side.

For more information, go to www.cityofboston.gov/assessing or call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

Elderly Exemption Increase

Last year, Mayor Menino and the City Council, as part of their continued commitment to provide assistance to elderly residents, approved a 50% increase in the Elderly Exemption, from \$500 to \$750. The Elderly Exemption provides essential tax relief to those seniors (65 and older) with limited income who are particularly burdened by increasing real estate taxes.

In 2004, a measure was approved to bring tax relief to seniors by lowering the qualification age from 70 to 65, as well as relaxing the income and asset limits.

Taxpayer Referral & Assistance Center (TRAC) (617) 635-4287

Contact TRAC about:

- Property tax
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

The TRAC office is located on the mezzanine level of City Hall and is open weekdays from 9AM - 5PM or online at www.cityofboston.gov/assessing.

Fiscal Year 2012 Tax Rates

Residential

\$13.04

per \$1,000 of value

Commercial, Industrial, Personal Property

\$31.92

per \$1,000 of value

NEW National Guard Exemption Program in Fiscal Year 2012

This year, Mayor Menino and the City Council approved a new National Guard Exemption program that will provide tax relief to those homeowners in the National Guard or Military Reserve serving overseas during the fiscal year. Qualified applicants will be eligible for a 100% reduction in real estate taxes for the given year.

For more information, go to www.cityofboston.gov/assessing or call the Taxpayer Referral and Assistance Center at (617) 635-4287.

Tax Deferral for Elderly

Rising expenses may make it difficult for elderly taxpayers (65 and older) to continue owning their home. The tax deferral program allows seniors to defer all or a portion of their property tax bill at an interest rate of 4% until the property is transferred to a new owner.

For Fiscal Year 2012, the qualifying income limit is \$52,000.

Am I receiving an exemption?

Check your tax bill. If an amount appears to the right of the box marked "Residential Exemption" or "Personal Exemption," then you are receiving the respective exemption.

| | | |
|------------------------------|--------|----------|
| WARD | PARCEL | BILL NO. |
| TOTAL FULL VALUATION | | |
| Residential Exemption | | \$ |
| TOTAL TAXABLE VALUATION | | |
| 1st PREL. OVERDUE | | |
| 2nd PREL. OVERDUE | | |
| SPEC. ASSMNT. | | |
| WATER & SEWER CHARGES | | |
| TOTAL TAX & SPEC. ASSMNT. | | |
| Personal Exemption | | \$ |
| PAYMENTS TO DATE/CREDITS | | |
| NET TAX & SPEC. ASSMNT. DUE | | |

Exemption Applications Online

Exemption applications can be obtained by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287, visiting the Assessing Department,

Room 301, Boston City Hall or online at

www.cityofboston.gov/assessing/search.

The filing deadline for exemptions is March 30, 2012. For more information, visit www.cityofboston.gov/assessing. Go to *Frequently Asked Questions*.

What is an abatement and how do I file?

An abatement is a reduction of your real estate tax through review and correction of the property's assessed value. The abatement process is, by law, a taxpayer's recourse when he/she believes their property is over-assessed, disproportionately assessed, improperly classified, or exempt from taxation. Abatement applications may generally be filed by the person to whom the property has been assessed or the owner of the property after January 1, 2011.

The deadline to file an abatement application is February 1, 2012. The taxes due on the property must be paid by February 1 even if the abatement decision is pending. Taxpayers may obtain abatement forms from the Assessing Department, Room 301, City Hall, Monday through Friday or online at:

www.cityofboston.gov/assessing/search

Follow the instructions on the right of the Property Search Input screen.

Motor Vehicle Registration Compliance Law

If you are a Massachusetts resident, you must register your vehicle with the state. By law, you are a Massachusetts resident if you receive a local property tax exemption, file a state resident income tax return, receive a rental deduction, register to vote in Massachusetts, enroll your dependents in a local public school, pay resident tuition for them at a state college or university, receive public assistance from the state, declare mortgaged or insured property located here as your principal residence, or obtain any employment, benefit or privilege by claiming MA residency. You may be fined up to \$1,000 per year for illegally registering your vehicle in another state, or misrepresenting the location where the vehicle is garaged. You may also be subject to assessment for unpaid taxes with penalties and interest.

Frequently Asked Questions



How do market conditions affect my assessment?

For Fiscal Year 2012, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - on or before January 1, 2011 - which are comparable in location, style, age, and condition.

I purchased my property in calendar year 2011. When do I qualify for a residential exemption?

For Fiscal Year 2012, you must own and occupy the property on January 1, 2011 to qualify for the exemption. If you acquired the property after January 1, 2011, you will be eligible in Fiscal Year 2013.

Residential Exemption Eligibility

| <u>Calendar Year Purchased</u> | <u>Fiscal Year Eligible</u> |
|--------------------------------|-----------------------------|
| 2010 | 2012 |
| 2011 | 2013 |
| 2012 | 2014 |

I'm a new owner, why doesn't my name appear on my tax bill?

For the current Fiscal Year 2012, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2011 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2013.

Upon request, the Assessing Department will mail tax bills in care of the new owner. You can obtain a copy of your tax bill by calling the Taxpayer Referral & Assistance Center at (617) 635-4287.

Doesn't Proposition 2½ limit my property taxes?

Proposition 2½ limits the increase in the overall levy to an amount no greater than 2.5% above the prior year levy amount. However, the provisions of Proposition 2½ apply to the overall levy, not to an individual tax bill.

This is an important notice. Please have it translated.

Questo é una notizia molto importante. Per piacere falla tradurre.
 Este es un aviso important. Sirvase mandarlo traducir.
 Ceci est important. Veuillez faire traduire.
 ĐÂY LÀ MỘT BẢN THÔNG CÁO QUAN TRỌNG.
 XIN VUI LÒNG CHO DỊCH LẠI THÔNG CÁO NÀY.
 Este é um aviso importante. Por favor mande traduzi-lo.
 Es è un aviziu important. Di favor, manda traduzil.
 Se yon anons ki enpòtan anpil. Sou Ple, fè tradwi li pou w.

重要文件，請翻譯成中文。